IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE J.B.KOSHY
&
THE HONOURABLE MR. JUSTICE T.R.RAMACHANDRAN NAIR

THURSDAY, THE 22ND MARCH 2007 / 1ST CHAITHRA 1929

WA.No. 756 of 2007()

AGAINST THE JUDGEMENT/ORDER IN WPC.8608/2007
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APPELLANT: PETITIONER

HOTEL MAYURA, MANNUTHY,
THRISSUR.

BY ADV. SRI.RAMESH CHERIAN JOHN

RESPONDENTS: RESPONDENTS
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1. THE COMMERCIAL TAX OFFICER,
1ST CIRCLE, THRISSUR.

2. THE DEPUTY COMMISSIONER(APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

BY GOVERNMENT PLEADER SMT. MEERA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 22/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

J.B.KOSHY & T.R.RAMACHANDRAN NAIR, JJ.

W.A.No.756 OF 2007

Dated 22nd March, 2007

JUDGMENT

Koshy,J.

Aggrieved by the assessment order, the appellant filed an appeal before the Deputy Commissioner (Appeals) Commercial Taxes, Ernakulam and the appellate authority granted a stay provided 50% of the balance amount is paid. It is the contention of the appellant that on identical matter for the previous assessment year, appellant has got a favourable order from the Tribunal. Therefore, there is a prima facie case for him to get a full stay. It is further submitted that the total demand was below Rs.15 lakhs out of which Rs.12 lakhs was paid and balance is only Rs.2 lakhs. In view of the favourable order of the previous year and in view of the fact that major amount of the tax demanded was already paid, we are of the opinion that stay should be granted if Rs.50,000/= is paid on or before 30th of this month. No further time will be granted. The appellate authority shall dispose of the appeal itself as expeditiously as possible.

The writ appeal is disposed of accordingly.

J.B.KOSHY
JUDGE

T.R.RAMACHANDRAN NAIR
JUDGE

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